

SIKKIM

GOVERNMENT



GAZETTE

**EXTRAORDINARY
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GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK

No.19/2018-State Tax (Rate)

Date: 26th July, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.2/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 281, dated the 6th July, 2017, namely:-

In the said notification, -

- (1) in the Schedule,
- (i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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- (ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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- (iii) For S. No. 102 A and entries relating thereto, the following shall be substituted,-

"102A.	2306	De-oiled rice branExplanation: The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25 th January, 2018";
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- (iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
114B	44 or 68	Deities made of stone, marble or wood “;

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
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(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”;
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(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins;tampons”;
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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”
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2. This notification shall come into force on the 27th July, 2018.

Dipa Basnet
Secretary

Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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